



2014

BUSINESS EQUIPMENT

TAX

REIMBURSEMENT FORMS AND INSTRUCTIONS

FOR ELIGIBLE PERSONAL PROPERTY TAXES PAID IN 2013
(REIMBURSEMENT FOR TAXES PAID IN 2013 IS 80% OF THE AMOUNT OTHERWISE DUE)

For Taxpayer Assistance and Forms

On the Internet:

[www.maine.gov/revenue/tax/relief/
betr.htm](http://www.maine.gov/revenue/tax/relief/betr.htm)

Email: income.tax@maine.gov

Call: (207) 626-8475

Write to:

Maine Revenue Services
P.O. Box 1060
Augusta, ME 04332-1060

Download Forms:

www.maine.gov/revenue/forms/betr

or call to order forms:

(207) 624-7894

All claims must be filed by December 31, 2014

Business Equipment Tax Exemption.

36 M.R.S. chapter 105, subchapter 4-C. Eligible business equipment first subject to assessment on or after April 1, 2008 will be exempt from Maine personal property tax if an exemption request is submitted to the municipality where the property is assessed. Eligible business equipment is property that would have ordinarily qualified for the Business Equipment Tax Reimbursement ("BETR") Program,

except for equipment located at certain retail facilities. Eligible business property first placed in service after April 1, 1995 and on or before April 1, 2007 continues to qualify for BETR. Eligible property placed in service by certain retail facilities after April 1, 2007 will also be eligible for BETR. In addition, the BETR qualification period extends beyond 12 years of reimbursement, **with a 75% reimbursement rate for eligible property taxes paid in the 13th year, a**

70% reimbursement in the 14th year, a 65% reimbursement in the 15th year, a 60% reimbursement in the 16th year, a 55% reimbursement in the 17th year and a 50% reimbursement in the 18th and later years. (see Form 801B).

Reimbursement Limitation. For the application period beginning August 1, 2014, the reimbursement is reduced by 20%.

IMPORTANT INFORMATION

To be considered complete, an application must include the following:

- ☐ A completed Form 800.
- ☐ A completed Form 801A and/or Form 801B.
- ☐ A copy of the tax bill for eligible property.
- ☐ A completed BETR/TIF worksheet (if applicable).
- ☐ Proof of payment (dated receipt or copy of cancelled check).

An incomplete application cannot be processed for reimbursement. Applications incomplete on or after the due date will be denied.

A lessor that has received reimbursement under the BETR program must reimburse the lessee for any portion of that reimbursement relating to property taxes paid by the lessee.

Form 800 cannot be photocopied. Only an original form may be submitted. Original forms include those printed from the MRS web site and those included in a software package.

Substitute Forms 801A and 801B may be submitted if they include all the information requested on the original Forms 801A and 801B.

The total BETR reimbursement and TIF benefit cannot exceed 100% of the property tax paid for the following property:

- Property first assessed by the municipality on or after April 1, 2008.
- Property that is beyond the 12th reimbursement year under the BETR program.

If you receive a TIF benefit for property included in this BETR application, you must complete the worksheet at the end of this booklet.

BUSINESSES THAT DO NOT QUALIFY FOR BETR:

- ☐ Public utilities.
- ☐ Businesses that provide radio-paging services.
- ☐ Businesses that provide mobile telecommunications services.
- ☐ Cable television companies.
- ☐ Businesses that provide satellite-based direct television broadcast services.
- ☐ Businesses that provide multichannel, multi-point television distribution services.
- ☐ Businesses that have ceased all productive operations on April 1 of the assessment year and for the 12-month period immediately preceding application for reimbursement. This disqualification does not apply if the owner can demonstrate a good faith effort to sell the property.

PROPERTY THAT DOES NOT QUALIFY FOR BETR:

- ☐ Land or buildings.
- ☐ Property attached to a building that serves the building rather than the particular business activity.
- ☐ Office furniture or light fixtures placed in service after April 1, 1996.
- ☐ Land improvements that enhance the use of the land rather than the particular business activity.
- ☐ Pollution control facilities defined under 36 M.R.S. § 656(1) (E). Disqualification does not apply if the property was placed in service after the December 1 immediately preceding the property tax year for which reimbursement is requested and the property has not yet been certified for exemption.
- ☐ Certain energy facilities property, including most natural gas pipelines and property used to produce or transmit energy primarily for sale.
- ☐ Gambling machines or devices.
- ☐ Vehicles registered for on-road use on which an excise tax has been paid or on which a property tax has been applied as a credit against excise tax.
- ☐ Telecommunications towers.
- ☐ Property located at a retail sales facility larger than 100,000 square feet of interior customer selling space and used primarily in a retail sales activity. Certain exceptions to this exclusion apply. See 36 M.R.S. § 6652(1-D).
- ☐ Property eligible for the business equipment tax exemption under 36 M.R.S., chapter 105, subchapter 4-C.

GENERAL INSTRUCTIONS

WHO MAY APPLY. Any business that paid assessed personal property tax on eligible property may apply for a reimbursement of the property tax paid.

“Eligible property” means qualified business property first placed in service in Maine after April 1, 1995 and before April 2, 2007. Certain retail property placed in service after April 1, 2007 may also qualify.

Eligible property includes construction-in-progress commenced in the state after April 1, 1995, repair and replacement parts, improvements and inventory parts. Construction-in-progress begun prior to April 2, 1995 that was eligible for reimbursement in 1996 remains eligible for reimbursement.

“Qualified business property” means property used or held exclusively for a business purpose and subject to an allowance for depreciation or, in the case of construction-in-progress or inventory parts, would be subject to an allowance for depreciation when placed in service.

Qualified business property does not include land or buildings; however, it does include property affixed or attached to a building or other real estate if it is used to further the particular trade or business activity taking place at that location. Components or attachments to a building used primarily to serve the building (for example, standard heating, air conditioning, plumbing and lighting systems) do not qualify. Land improvements typically made to further the use of the land (for example, driveways, parking lots or fences) also do not qualify.

Reimbursement is not allowed for office furniture (such as tables, chairs, desks, bookcases, filing cabinets and modular office partitions) or lamps and lighting fixtures placed in service after April 1, 1996.

Reimbursement is not allowed for gambling machines or devices.

BETR & TIF overlap. The BETR application contains a checkoff box to indicate if the applicant is also receiving a benefit under a Tax Increment Financing (“TIF”) agreement. All BETR applicants who are also receiving TIF benefits must complete the worksheet located at the end of this booklet. See 36 M.R.S. § 6664.

COGENERATION FACILITIES. Reimbursement for cogeneration facilities is based on the energy produced during the property tax year preceding the property tax year for which a claim is made.

ASSESSOR NOTIFICATION (Forms 801A and 801B). Before filing a request for reimbursement, you must notify the local tax assessor of your intent to claim reimbursement of property tax. **Form 801A** (eligible property claimed for fewer than 13 years) and **Form 801B** (eligible property claimed for 13 or more years) are provided for this purpose. You may use your own schedule as a substitute for Form 801A and Form 801B, as long as it provides all of the information included on the official forms. See “Assessor Notification” on page 5.

CONSOLIDATION SCHEDULE. If your business has eligible property in multiple municipalities, complete the consolidation

schedule. The consolidation schedule is on the reverse side of Form 800. See “Consolidation Schedule” on page 4. For businesses with property in ten or more municipalities, an electronic spreadsheet version of the consolidation schedule is available. To request a copy of the file, email Maine Revenue Services at income.tax@maine.gov.

EXTENSION TO FILE. An extension of time to file through March 2, 2015, may be granted for good cause. A request for extension of time to file must be made in writing to the address listed under WHERE DO I FILE? on this page. The request must include the applicant's full name, address and federal EIN; the amount of property taxes paid in 2013; the date(s) property taxes were paid in 2013; and the reason an extension is being requested. By law, extensions may not be granted beyond March 2, 2015.

ROUND TO WHOLE DOLLARS. Round all dollar amounts. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

WHERE DO I FILE? Mail your completed application along with the Assessor Notification (Form 801A and/or Form 801B), a copy of your tax bill, proof of payment and BETR/TIF worksheet (if necessary) to:

Maine Revenue Services
Income/Estate Tax Division
P.O. Box 1064
Augusta, ME 04332-1064

AMENDED APPLICATION. An amended application is not necessary for any reason other than if the property tax is reduced or abated after a claim for reimbursement has been filed. An amended application for reimbursement must be filed within 60 days after receipt of the reduction or abatement.

Reimbursement of property tax that is subsequently reduced or abated must be repaid to Maine Revenue Services with the amended application. Make your check payable to: Treasurer, State of Maine.

If you fail to file an amended application, including any payment due, within the 60-day period, Maine Revenue Services may issue an assessment for the balance due plus interest and penalties.

Interest accrues from the original reimbursement date to the date of repayment. The calendar year interest rate is set annually by Maine Revenue Services, in accordance with § 186.

The penalty for failure to file an amended application is \$25 or 10% of the amount of the balance due, whichever is greater. The penalty for failure to pay the balance due on time is 1% of the liability for each month the liability is late, up to a maximum of 25%. Penalties are not exclusive.

WHERE DO I GET FORMS? You may download forms from the Maine Revenue Services web site at www.maine.gov/revenue/forms. Forms are also available by calling (207) 624-7894.

SPECIFIC INSTRUCTIONS

NOTE: The application form and the consolidation schedule are designed to comply with optical scanning requirements. The spaces indicated in white must be completed carefully with black or blue ink only. Letters and numbers must be entered legibly within the indicated area. Letters must be in uppercase only and start on the left; numbers start from the right. For example:

Business Name

X A V I E R Z F O R R E S T A L I N C

Mailing Address

6 R O C K W O O D D R I V E

5. Original cost of eligible property

1 0 2 9 6 2 5

APPLICATION (FORM 800)

Applicant ID Number and Name. If the applicant is a **corporation, partnership or LLC**, enter the federal EIN and business name. If the applicant is a **sole proprietor**, enter the social security number, name and address. This should be the same name and ID number used to file other tax forms.

Line 1. Consolidated Application. If you are filing for reimbursement of taxes paid to more than one municipality, check the "YES" box and refer to the consolidation schedule instructions below. If you are filing a claim relating to only one municipality, check the "NO" box.

Line 2. Business Code. Enter the six-digit code for the type of business for which reimbursement is being requested. The business code listing is on pages 8 and 9.

Line 3. Enter the three-digit municipal code for the location of the reimbursement property. The municipal code list is on pages 6 and 7.

Line 4. Check this box if the business receives reimbursement for personal property taxes under a Tax Increment Financing ("TIF") agreement. If checked, a completed TIF worksheet must accompany this application. The TIF worksheet can be found at the end of this booklet.

Lines 5-8. In the assessed April 1, 2012 column, enter information relating to property taxes paid in 2013 for property taxes assessed on April 1, 2012. **In the assessed April 1, 2013 column**, enter information relating to property taxes paid in 2013 for property taxes assessed on April 1, 2013. For instructions on how to file for reimbursement of property tax payments made in 2013 relating to assessments prior to April 1, 2012, call (207) 626-8475. If the requested reimbursement is for property taxes assessed by more than one municipality, first complete the consolidation schedule (see instructions below), then complete lines 5, 6, 8 and 9.

Lines 5a and 5b. Original Cost of Eligible Property. Enter the total original cost of eligible business property from Form 801A, column E and Form 801B, column E, lines 4, 10, 16, 22, 28 and 34.

Lines 6a and 6b. Assessed Value. Enter the total assessed value of eligible business property from column F of Form 801A and Form 801B, line 37.

Lines 7a and 7b. Property Tax Rate. Enter the property tax rate from Section 3 of Forms 801A and 801B. Leave this line blank if you completed a consolidation schedule for property taxes assessed by more than one municipality.

Lines 8a and 8b. Requested Reimbursement. Enter the amount of tax paid in 2013 on eligible business property. Apportion tax payments to eligible assessed tax. For example, if 50% of the 2012 tax bill was paid in 2013, the tax paid for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801A and Form 801B for 2012.

Lines 8c and 8d. Enter 80% of lines 8a and 8b, respectively.

Line 9. Total Reimbursement. Total of lines 8a and 8b. For property first subject to property tax assessment on or after April 1, 2008 and for property for which BETR reimbursement has previously been paid by the state for at least 12 years, the total of the BETR reimbursement cannot exceed the total property tax assessment less TIF reimbursement on that property for the year for which BETR reimbursement is requested.

Signatures. The applicant must sign and date the application. If someone other than the applicant completed the application, that individual must also sign the application and provide their social security number or federal EIN.

Telephone number. Provide the applicant and preparer telephone numbers in case questions arise regarding the application during processing and review.

CONSOLIDATION SCHEDULE

Complete this schedule if you are claiming reimbursement for property tax that you paid in more than one municipality. You may ignore this schedule if you are making a claim for only one municipality. If it is

SPECIFIC INSTRUCTIONS, continued

required, complete this schedule before completing page 1 of the application. The information on this schedule is needed to complete Form 800, page 1. You may submit more than one consolidation schedule page. A separate Form 801A and Form 801B must be completed for each municipality listed on the consolidation schedule.

For businesses with property in ten or more municipalities, an Excel spreadsheet version of the consolidation schedule is available from MRS. To request a copy of the spreadsheet, email MRS at income.tax@maine.gov.

For each municipality, enter in the 2012 row information relating to property taxes paid in 2013 that were assessed on April 1, 2012. Enter in the 2013 row information relating to property taxes paid in 2013 that were assessed on April 1, 2013.

Column A. Municipal Code. Enter the appropriate three-digit municipal code from the table on pages 6 and 7.

Column B. Original Cost. For each municipality, enter the total original cost of the eligible business property for which reimbursement is being requested as shown on the related Forms 801A, column E and 801B, column E.

Column C. Assessed Value. Enter on this line the total assessed value from the completed Assessor Notification schedule (Forms 801A, column F and 801B, column F).

Column D. Property Tax Rate. Enter, in mills, the applicable property tax rate for each municipality.

Column E. Tentative Requested Reimbursement. Enter the amount of tax paid in 2013 on eligible property. Submit proof of the property tax paid (receipt or cancelled check). For example, if 50% of the 2012 tax bill was paid in 2013, the requested reimbursement for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801A and Form 801B for 2012.

Line 1, Page Total. Enter the sum of columns B, C and E on each consolidation schedule page.

The column B, column C and column E totals on the consolidation schedule must be separated into their 2012 and 2013 subtotals before entering the amounts on page 1 of Form 800. Enter the 2012 subtotals on lines 5a, 6a and 8a. Enter the 2013 subtotals on lines 5b, 6b and 8b. Consolidation schedule applicants should leave lines 7a and 7b blank.

ASSESSOR NOTIFICATION (FORMS 801A and 801B)

Form 800, lines 5a, 5b, 6a, 6b, 8a and 8b must reflect the combined total from all of the assessor notifications (Forms 801A and 801B) involved.

Form 801A is used for eligible property for reimbursement claims of not more than 12 years. Form 801B is for reimbursement claims of more than 12 years. If requesting reimbursement for property located in more than one municipality, complete separate Forms 801A and 801B for each municipality, and include the totals on the consolidated schedule.

Section 1 and Section 2, columns A through E, are to be completed by the applicant. Include only the items that are eligible for reimbursement. You may use your own schedules as substitutes for Forms 801A and 801B as long as the schedules provide all of the required information. Section 2, column F and Section 3 are to be completed by the local tax assessor.

Section 1. Notice of Intent. On line 1 enter the name of the municipality in which the eligible business property is located, the name of the applicant and the appropriate municipal code from the table on pages 6 and 7. Enter the the name under which you do

business at both the local and the state level. If these names are different, enter both names.

Section 2. Schedule for Business Equipment Tax Reimbursement.

Enter the location where the property is located. Enter the location that is known to the local assessor. Form 801A is for eligible property for reimbursement claims of not more than 12 years. Form 801B is for eligible property for reimbursement claims of more than 12 years.

Column A. Property Description. Property for which you are claiming reimbursement for the first time must be listed individually. Property for which you have claimed reimbursement in a prior year may be listed by category (machinery & equipment, furniture, other).

Businesses that have previously applied for the BETR program are not required to submit a detailed description of property previously claimed. Detailed property lists are only required for property that has not been previously included in a reimbursement application. For property for which a detailed list is not required, complete Forms 801A and 801B by property categories (machinery & equipment, furniture, other) and by year placed in service.

Column B. State of Origin. Enter the state where property was originally placed in service for used property only. See column C instructions below for more information.

Column C. Number of Years Claimed. Form 801A only: Enter the number of years for which you have received reimbursement on this equipment under the BETR program. If you purchased eligible property from a previous Maine owner, add one year for each year the property was claimed by the previous owner. If Maine is the state of origin, include with your application documentation showing evidence of the date the property was first placed in service in Maine (whether by current or previous owner).

Column D. Form 801A (Date Placed in Service): For property listed individually in column A, enter the month and year the property was first placed in service in Maine (whether by you or a previous owner). For property listed by category in column A, enter the original assessment year. The assessment year is the calendar year that includes April 1st following the purchase date.

Form 801B (Original Assessment Year): Enter the original assessment year. The assessment year is the calendar year that includes April 1st following the purchase date.

Column E. Original Cost. For property listed individually in column A, enter the original cost of the eligible business property. For property listed by category in column A, enter the total original cost for each property category.

Total line. Enter on this line the total of all original cost amounts listed in column E.

Column F. Assessed Value. The local tax assessor will complete this column by entering the assessed value of eligible business property on each line and entering the total assessed value on the total line. The assessed value for property listed on Form 801B is limited to 75% for 13-year property, 70% for 14-year property, 65% for 15-year property, 60% for 16-year property, 55% for 17-year property and 50% for 18-year property.

Section 3. Property Tax Information. The local tax assessor will complete this section by entering the property tax rate, assessed tax, the tax assessment date, signature and date of signing.

NOTE: After the Assessor Notification has been returned to the applicant by the municipal assessor, the applicant must sign it, date it and enter either a social security number or federal EIN.

TABLE OF MUNICIPAL CODES

TOWN NAME	MUNICIPAL CODE	TOWN NAME	MUNICIPAL CODE	TOWN NAME	MUNICIPAL CODE	TOWN NAME	MUNICIPAL CODE
ABBOT	101	BURLINGTON	166	DREW PLT.	229	HAYNESVILLE	295
ACTON	102	BURNHAM	167	DURHAM	230	HEBRON	296
ADDISON	103	BUXTON	168	DYER BROOK	231	HERMON	297
ALBION	104	BYRON	169	EAGLE LAKE	233	HERSEY	298
ALEXANDER	105	CALAIS	170	EAST MACHIAS	235	HIGHLAND PLT.	299
ALFRED	106	CAMBRIDGE	171	EAST MILLINOCKET	236	HIRAM	300
ALLAGASH	107	CAMDEN	172	EASTBROOK	234	HODGDON	301
ALNA	108	CANAAN	173	EASTON	237	HOLDEN	302
ALTON	109	CANTON	174	EASTPORT	238	HOLLIS	303
AMHERST	110	CAPE ELIZABETH	175	EDDINGTON	239	HOPE	304
AMITY	111	CARATUNK	176	EDGECOMB	240	HOULTON	305
ANDOVER	112	CARIBOU	177	EDINBURG	241	HOWLAND	306
ANSON	113	CARMEL	178	ELIOT	242	HUDSON	307
APPLETON	114	CARRABASSETT VAL	596	ELLSWORTH	244	INDIAN ISLAND	
ARROWSIC	115	CARROLL PLT.	179	EMBDEN	245	PENOBSCOT NATION	891
ARUNDEL	116	CARTHAGE	180	ENFIELD	246	INDUSTRY	308
ASHLAND	117	CARY PLT.	181	ETNA	247	ISLAND FALLS	309
ATHENS	118	CASCO	182	EUSTIS	248	ISLE AU HAUT	310
ATKINSON	119	CASTINE	183	EXETER	249	ISLESBORO	311
AUBURN	120	CASTLE HILL	184	FAIRFIELD	250	JACKMAN	312
AUGUSTA	121	CASWELL	185	FALMOUTH	251	JACKSON	313
AURORA	122	CENTERVILLE	186	FARMINGDALE	252	JAY	314
AVON	123	CHAPMAN	187	FARMINGTON	253	JEFFERSON	315
BAILEYVILLE	124	CHARLESTON	188	FAYETTE	254	JONESBORO	316
BALDWIN	125	CHARLOTTE	189	FORT FAIRFIELD	255	JONESPORT	317
BANCROFT	126	CHELSEA	190	FORT KENT	256	KENDUSKEAG	318
BANGOR	127	CHERRYFIELD	191	FRANKFORT	257	KENNEBUNK	319
BAR HARBOR	128	CHESTER	192	FRANKLIN	258	KENNEBUNKPORT	320
BARING PLT.	593	CHESTERVILLE	193	FREEDOM	259	KINGFIELD	321
BATH	130	CHINA	194	FREEPORT	260	KINGSBURY PLT.	322
BEALS	131	CLIFTON	195	FRENCHBORO	347	KITTERY	323
BEAVER COVE	597	CLINTON	196	FRENCHVILLE	261	KNOX	324
BEDDINGTON	132	CODYVILLE PLT.	197	FRIENDSHIP	262	LAGRANGE	325
BELFAST	133	COLUMBIA	198	FRYEBURG	263	LAKE VIEW PLT.	326
BELGRADE	134	COLUMBIA FALLS	199	GARDINER	264	LAKEVILLE	327
BELMONT	135	COOPER	200	GARFIELD PLT.	265	LAMOINE	328
BENTON	137	COPLIN PLT.	201	GARLAND	266	LEBANON	329
BERWICK	138	CORINNA	202	GEORGETOWN	267	LEE	330
BETHEL	139	CORINTH	203	GILEAD	268	LEEDS	331
BIDDEFORD	140	CORNISH	204	GLENBURN	269	LEVANT	332
BINGHAM	141	CORNVILLE	205	GLENWOOD PLT.	270	LEWISTON	333
BLAINE	142	CRANBERRY ISLES	206	GORHAM	271	LIBERTY	334
BLUE HILL	144	CRAWFORD	207	GOULDSBORO	272	LIMERICK	335
BOOTHBAY	145	CRYSTAL	208	GR LAKE STR PLT.	275	LIMESTONE	336
BOOTHBAY HARBOR	146	CUMBERLAND	209	GRAND ISLE	274	LIMINGTON	337
BOWDOIN	147	CUSHING	210	GRAY	276	LINCOLN	338
BOWDOINHAM	148	CUTLER	211	GREAT POND	417	LINCOLN PLT.	339
BOWERBANK	149	CYR PLT.	212	GREENBUSH	277	LINCOLNVILLE	340
BRADFORD	150	DALLAS PLT.	213	GREENE	278	LINNEUS	341
BRADLEY	151	DAMARISCOTTA	214	GREENVILLE	280	LISBON	342
BREMEN	152	DANFORTH	215	GREENWOOD	281	LITCHFIELD	343
BREWER	153	DAYTON	216	GUILFORD	282	LITTLETON	344
BRIDGEWATER	154	DEBLOIS	217	HALLOWELL	283	LIVERMORE	345
BRIDGTON	155	DEDHAM	218	HAMLIN	284	LIVERMORE FALLS	346
BRIGHTON PLT.	156	DEER ISLE	219	HAMMOND	285	LONG ISLAND	455
BRISTOL	157	DENMARK	220	HAMPDEN	286	LOVELL	348
BROOKLIN	158	DENNISTOWN PLT.	221	HANCOCK	287	LOWELL	349
BROOKS	159	DENNYSVILLE	222	HANOVER	288	LUBEC	350
BROOKSVILLE	160	DETROIT	223	HARMONY	289	LUDLOW	351
BROWNFIELD	161	DEXTER	224	HARPSWELL	290	LYMAN	352
BROWNVILLE	162	DIXFIELD	225	HARRINGTON	291	MACHIAS	353
BRUNSWICK	163	DIXMONT	226	HARRISON	292	MACHIASPORT	354
BUCKFIELD	164	DOVER FOXCROFT	227	HARTFORD	293	MACWAHOC PLT.	355
BUCKSPORT	165	DRESDEN	228	HARTLAND	294	MADAWASKA	356

TABLE OF MUNICIPAL CODES

TOWN NAME	MUNICIPAL CODE	TOWN NAME	MUNICIPAL CODE	TOWN NAME	MUNICIPAL CODE	TOWN NAME	MUNICIPAL CODE
MADISON	357	ORIENT	422	SANDY RIVER PLT.	480	VINALHAVEN	543
MADRID	358	ORLAND	423	SANFORD	481	WADE	544
MAGALLOWAY PLT.	359	ORONO	424	SANGERVILLE	482	WAITE	545
MANCHESTER	360	ORRINGTON	425	SCARBOROUGH	483	WALDO	546
MAPLETON	361	OSBORN	426	SEARSMONT	484	WALDOBORO	547
MARIAVILLE	362	OTIS	427	SEARSPORT	485	WALES	548
MARS HILL	364	OTISFIELD	428	SEBAGO	486	WALLAGRASS	549
MARSHFIELD	363	OWLS HEAD	429	SEBEC	487	WALTHAM	550
MASARDIS	365	OXBOW PLT.	430	SEBOEIS PLT.	488	WARREN	551
MATINICUS ISLE PL	366	OXFORD	431	SEDGWICK	489	WASHBURN	552
MATTAWAMKEAG	367	PALERMO	432	SHAPLEIGH	490	WASHINGTON	553
MAXFIELD	368	PALMYRA	433	SHERMAN	491	WATERBORO	554
MECHANIC FALLS	369	PARIS	434	SHIRLEY	492	WATERFORD	555
MEDDYBEMPS	370	PARKMAN	435	SIDNEY	493	WATERVILLE	556
MEDFORD	595	PARSONSFIELD	436	SKOWHEGAN	494	WAYNE	557
MEDWAY	371	PASSADUMKEAG	437	SMITHFIELD	495	WEBSTER PLT.	559
MERCER	372	PATTEN	438	SMYRNA	496	WELD	560
MERRILL	373	PEMBROKE	439	SOLOON	497	WELLINGTON	561
MEXICO	374	PENOBSCOT	440	SOMERVILLE	498	WELLS	562
MILBRIDGE	375	PERHAM	441	SORRENTO	499	WESLEY	563
MILFORD	376	PERRY	442	SOUTH BERWICK	500	WEST BATH	564
MILLINOCKET	377	PERU	443	SOUTH BRISTOL	501	WEST FORKS	567
MILO	378	PETER DANA POINT		SOUTH PORTLAND	503	WEST GARDINER	568
MINOT	379	PASSAMAQUODDY		SOUTH THOMASTON	504	WEST PARIS	571
MONHEGAN PLT	380	NATION	892	SOUTHPORT	502	WESTBROOK	565
MONMOUTH	381	PHILLIPS	444	SOUTHWEST HARBOR	505	WESTFIELD	566
MONROE	382	PHIPPSBURG	445	SPRINGFIELD	506	WESTMANLAND	569
MONSON	383	PITTSFIELD	446	STACYVILLE	507	WESTON	570
MONTICELLO	384	PITTSTON	447	STANDISH	508	WESTPORT	572
MONTVILLE	385	PLEASANT POINT		STARKS	509	WHITEFIELD	573
MOOSE RIVER	386	PASSAMAQUODDY		STETSON	510	WHITING	574
MORO PLT.	387	NATION	893	STEUBEN	511	WHITNEYVILLE	575
MORRILL	388	PLEASANT RDGE PLT	448	STOCKHOLM	512	WILLIMANTIC	576
MOSCOW	389	PLYMOUTH	449	STOCKTON SPRINGS	513	WILTON	577
MOUNT CHASE	390	POLAND	450	STONEHAM	514	WINDHAM	578
MOUNT DESERT	391	PORTAGE LAKE	451	STONINGTON	515	WINDSOR	579
MOUNT VERNON	392	PORTER	452	STOW	516	WINN	580
NAPLES	393	PORTLAND	453	STRONG	517	WINSLOW	581
NASHVILLE PLT.	394	POWNAL	454	SULLIVAN	518	WINTER HARBOR	582
NEW CANADA	396	PRESQUE ISLE	456	SUMNER	519	WINTERPORT	583
NEW GLOUCESTER	399	PRINCETON	457	SURRY	520	WINTERVILLE PLT.	584
NEW LIMERICK	400	PROSPECT	458	SWANS ISLAND	521	WINTHROP	585
NEW PORTLAND	402	RANDOLPH	459	SWANVILLE	522	WISCASSET	586
NEW SHARON	404	RANGELEY	460	SWEDEN	523	WOODLAND	587
NEW SWEDEN	405	RANGELEY PLT.	461	TALMADGE	524	WOODSTOCK	588
NEW VINEYARD	406	RAYMOND	462	TEMPLE	525	WOODVILLE	589
NEWBURGH	395	READFIELD	463	THE FORKS PLT.	526	WOOLWICH	590
NEWCASTLE	397	REED PLT.	464	THOMASTON	527	YARMOUTH	591
NEWFIELD	398	RICHMOND	465	THORNDIKE	594	YORK	592
NEWPORT	401	RIPLEY	466	TOPSFIELD	528	UNORGANIZED	
NEWRY	403	ROBBINSTON	467	TOPSHAM	529	TERRITORIES	
NOBLEBORO	407	ROCKLAND	468	TREMONT	530	AROOSTOOK	803
NORRIDGEWOCK	408	ROCKPORT	469	TRENTON	531	FRANKLIN	807
NORTH BERWICK	409	ROME	470	TROY	532	HANCOCK	809
NORTH HAVEN	411	ROQUE BLUFFS	471	TURNER	533	KENNEBEC	811
NORTH YARMOUTH	413	ROXBURY	472	UNION	534	KNOX	813
NORTHFIELD	410	RUMFORD	473	UNITY	535	LINCOLN	815
NORTHPORT	412	SABATTUS	558	UPTON	536	OXFORD	817
NORWAY	414	SACO	474	VAN BUREN	537	PENOBSCOT	819
OAKFIELD	418	SAINT AGATHA	475	VANCEBORO	538	PISCATAQUIS	821
OAKLAND	419	SAINT ALBANS	476	VASSALBORO	539	SOMERSET	825
OGUNQUIT	598	SAINT FRANCIS	477	VEAZIE	540	WALDO	827
OLD ORCHARD BCH.	420	SAINT GEORGE	478	VERONA	541	WASHINGTON	829
OLD TOWN	421	SAINT JOHN PLT	479	VIENNA	542		

These codes for the Principal Business or Professional Activity classify entities by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the category that best describes your primary business activity (for example, Real Estate), then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Next find the six-digit code assigned to this activity and enter it on line 2 of Form 800.

Accommodation & Food Services

Accommodation

721110 Hotels (except casino hotels) & Motels
721210 Casino Hotels
721191 Bed & Breakfast Inns
721199 All other Traveller Accommodation
721210 RV (Recreational Vehicle) Parks & Recreational Camps
721310 Rooming & Boarding Houses
Food Services & Drinking Places
722110 Full-Service Restaurants
722210 Limited-Service Eating Places
722300 Special Food Services (including food service contractors & caterers)
722410 Drinking Places (Alcoholic Beverages)

Administrative & Support & Waste Management & Remediation Services

Administrative & Support Services

561110 Office Administrative Services
561210 Facilities Support Services
561300 Employment Services
561410 Document Preparation Services
561420 Telephone Call Centers
561430 Business Service Centers (including private mail centers & copy shops)
561440 Collection Agencies
561450 Credit Bureaus
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
561500 Travel Arrangement & Reservation Services
561600 Investigation & Security Services
561710 Exterminating & Pest Control Services
561720 Janitorial Services
561730 Landscaping Services
561740 Carpet & Upholstery Cleaning Services
561790 Other Services to Buildings & Dwellings
561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

562000 Waste Management & Remediation Services

Agriculture, Forestry, Fishing, & Hunting Crop Production

111100 Oilseed & Grain Farming
111210 Vegetable & Melon Farming (including potatoes & yams)
111300 Fruit & Tree Nut Farming
111400 Greenhouse, Nursery & Floriculture Production
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

112111 Beef Cattle Ranching & Farming
112112 Cattle Feedlots
112120 Dairy Cattle & Milk Production
112210 Hog & Pig Farming
112300 Poultry & Egg Production
112400 Sheep & Goat Farming
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)

112900 Other Animal Production

Forestry and Logging

113110 Timber Tract Operations
113210 Forest Nurseries & Gathering of Forest Products
113310 Logging

Fishing, Hunting, and Trapping

114110 Fishing
114210 Hunting & Trapping

Support Activities for Agriculture & Forestry

115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
115210 Support Activities for Animal Production
115310 Support Activities for Forestry

Arts, Entertainment & Recreation

Performing Arts, Spectator Sports, & Related Industries

711100 Performing Arts Companies
711210 Spectator Sports (including sports clubs & racetracks)
711300 Promoters of Performing Arts, Sports, & Similar Events
711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, & Recreation Industries

713100 Amusement Parks & Arcades
713200 Gambling Industries
713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers & bowling centers)

Construction

Building, Developing, and General Contracting

233110 Land Subdivision & Land Development
233200 Residential Building Construction
233300 Nonresidential Building Construction

Heavy Construction

234100 Highway, Street, Bridge, & Tunnel Construction
234900 Other Heavy Construction

Special Trade Contractors

235110 Plumbing, Heating, & Air-Conditioning Contractors
235210 Painting & Wall Covering Contractors
235310 Electrical Contractors
235400 Masonry, Drywall, Insulation, & Tile Contractors
235500 Carpentry & Floor Contractors
235610 Roofing, Siding, & Sheet Metal Contractors
235710 Concrete Contractors
235810 Water Well Drilling Contractors
235900 Other Special Trade Contractors

Educational Services

611000 Educational Services (including schools, colleges & universities)

Finance & Insurance

Depository Credit Intermediation

522100 Commercial Banking
522120 Savings Institutions
522130 Credit Unions
522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

522210 Credit Card Issuing
522220 Sales Financing
522291 Consumer Lending
522292 Real Estate Credit (including mortgage bankers & originators)
522293 International Trade Financing
522294 Secondary Market Financing
522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

522300 Activities Related to Credit Intermediation (including loan brokers)

Insurance Carriers and Related Activities

524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
524210 Insurance Agencies & Brokerages

524290 Other Insurance Related Activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

523110 Investment Banking & Securities Dealers
523120 Securities Brokerage
523130 Commodity Contracts Dealers
523140 Commodity Contracts Brokers
523210 Securities & Commodity Exchanges
523900 Other Financial Investment Activities

(including investment advice) Funds, Trusts, and Other Financial Vehicles

525100 Insurance & Employee Benefit Funds
525910 Open-End Investment Funds (Form 1120-RIC)
525920 Trusts, Estates, & Agency Accounts
525930 Real Estate Investment Trusts (Form 1120-REIT)
525990 Other Financial Vehicles
"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding companies)

Health Care & Social Assistance

Offices of Physicians & Dentists

621111 Offices of Physicians (except mental health specialists)
621112 Offices of Physicians, Mental Health Specialists
621210 Offices of Dentists
Offices of Other Health Practitioners
621310 Offices of Chiropractors
621320 Offices of Optometrists
621330 Offices of Mental Health Practitioners (except Physicians)
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
621391 Offices of Podiatrists
621399 Offices of all other miscellaneous health practitioners

Outpatient Care Centers

621410 Family Planning Centers
621420 Outpatient Mental Health & Substance Abuse Centers
621491 HMO Medical Centers
621492 Kidney Dialysis Centers
621493 Freestanding Ambulatory Surgical & Emergency Centers
621498 All other Outpatient Care Centers
Medical & Diagnostic Laboratories
621510 Medical & Diagnostic Laboratories
Home Health Care Services
621610 Home Health Care Services
Other Ambulatory Health Care Services
621900 Other Ambulatory Health Care Services (including ambulance services, blood & organ banks)

Hospitals

622000 Hospitals

Nursing & Residential Care Facilities

623000 Nursing & Residential Care Facilities

Social Assistance

624100 Individual & Family Services
624200 Community Food & Housing & Emergency & Other Relief Services
624310 Vocational Rehabilitation Services

624410 Child Day Care Services

Information

Publishing Industries

511110 Newspaper Publishers
511120 Periodical Publishers
511130 Book Publishers
511140 Database & Directory Publishers
511190 Other Publishers
511210 Software Publishers

Motion Picture & Sound Recording

512100 Motion Picture & Video Industries (except video rental)

512200 Sound Recording Industries

Broadcasting & Telecommunications

513100 Radio & Television Broadcasting
513200 Cable Networks & Program Distribution

513300 Telecommunications (including paging, cellular, satellite & other telecommunications)

Information Services & Data Processing Services

514100 Information Services (including news syndicates, libraries, & on-line information services)
514210 Data Processing Services

Management of Companies (Holding Companies)

551111 Offices of bank holding companies
551112 Offices of other holding companies

Manufacturing

Food Manufacturing

311110 Animal Food Mfg
311200 Grain & Oilseed Milling
311300 Sugar & Confectionery Product Mfg

311400 Fruit & Vegetable Preserving & Specialty Food Mfg
311500 Dairy Product Mfg
311610 Animal Slaughtering & Processing
311710 Seafood Product Preparation & Packaging
311800 Bakeries & Tortilla Mfg
311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage & Tobacco Product Mfg

312110 Soft Drink & Ice Mfg
312120 Breweries
312130 Wineries
312140 Distilleries
312200 Tobacco Mfg

Textile Mills & Textile Product Mills

313000 Textile Mills
314000 Textile Product Mills

Apparel Manufacturing

315100 Apparel Knitting Mills
315210 Cut & Sew Apparel Contractors
315220 Men's & Boys' Cut & Sew Apparel Mfg
315230 Women's & Girls' Cut & Sew Apparel Mfg
315290 Other Cut & Sew Apparel Mfg
315990 Apparel Accessories & Other Apparel Mfg

Leather & Allied Product Manufacturing

316110 Leather & Hide Tanning & Finishing
316210 Footwear Mfg (including rubber & plastics)
316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

321110 Sawmills & Wood Preservation
321210 Veneer, Plywood, & Engineered Wood Product Mfg
321900 Other Wood Product Mfg

Paper Manufacturing

322100 Pulp, Paper, & Paperboard Mills
322200 Converted Paper Product Mfg

Printing and Related Support Activities

323100 Printing & Related Support Activities

Petroleum and Coal Products Mfg

324110 Petroleum Refineries (including integrated)
324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

325100 Basic Chemical Mfg
325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg
325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg
325410 Pharmaceutical & Medicine Mfg
325500 Paint, Coating & Adhesive Mfg
325600 Soap, Cleaning Compound & Toilet Preparation Mfg
325900 Other Chemical Product & Preparation Mfg

Plastics & Rubber Products Mfg

326100 Plastics Product Mfg
326200 Rubber Product Mfg

Nonmetallic Mineral Product Mfg

327100 Clay Product & Refractory Mfg
327210 Glass & Glass Product Mfg
327300 Cement & Concrete Product Mfg
327400 Lime & Gypsum Product Mfg
327900 Other Nonmetallic Mineral Product mfg

Primary Metal Manufacturing

331110 Iron & Steel Mills & Ferroalloy Mfg
331200 Steel Product Mfg from Purchased Steel
331310 Alumina & Aluminum Production & Processing
331400 Nonferrous Metal (except Aluminum) Production & Processing
331500 Foundries

Fabricated Metal Product**Manufacturing**

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

Computer & Electronic Product Mfg

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Mfg

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336500 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Mfg

- 337000 Furniture & Related Product Mfg

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Mfg

Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Other Services**Repair & Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except automotive & electronic) repair & maintenance
- 811410 Home & Garden Equipment & Appliance Repair & Maintenance
- 811420 Reupholstery & Furniture

- Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

Personal & Laundry Services

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except coin-operated)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, & Similar Org's

- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)

Professional, Scientific, and Technical Services**Legal Services**

- 541110 Offices of Lawyers
- 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

- 541211 Office of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

Architectural, Engineering, & Related Services

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except Geophysical) Services
- 541380 Testing Laboratories

Specialized Design Services

- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design & Related Services

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

Other Professional, Scientific, & Technical Services

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

Real Estate & Rental & Leasing

- 531110 Lessors of Residential Buildings & Dwellings
 - 531114 Cooperative Housing
 - 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
 - 531130 Lessors of Miniwarehouses & Self-Storage Units
 - 531190 Lessors of Other Real Estate Property
 - 531210 Offices of Real Estate Agents & Brokers
 - 531310 Real Estate Property Managers
 - 531320 Offices of Real Estate Appraisers
 - 531390 Other Activities related to Real Estate
- Rental & Leasing Services**
- 532100 Automotive Equipment Rental & Leasing

- 532210 Consumer Electronics & Appliances Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental
- 532290 Other Consumer Goods Rental
- 532310 General Rental Centers
- 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Retail Trade**Motor Vehicle & Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture & Home Furnishing Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics & Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material & Garden Equipment & Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Materials Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food & Beverage Stores

- 445110 Supermarkets & Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

Health & Personal Care Stores

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing & Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, & Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

- 452110 Department Stores
 - 452900 Other General Merchandise Stores
- Miscellaneous Store Retailers**
- 453110 Florists
 - 453210 Office Supplies & Stationery Stores
 - 453220 Gift, Novelty, & Souvenir Stores
 - 453310 Used Merchandise Stores
 - 453910 Pet & Pet Supplies Stores
 - 453920 Art Dealers
 - 453930 Manufactured (Mobile) Home Dealers
 - 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers

- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing**Air, Rail, & Water Transportation**

- 481000 Air Transportation
 - 482110 Rail Transportation
 - 483000 Water Transportation
- Truck Transportation**
- 484110 General Freight Trucking, Local
 - 484120 General Freight Trucking, Long-Distance

Specialized Freight Trucking**Transit & Ground Passenger Transportation**

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486000 Pipeline Transportation
- Scenic & Sightseeing Transportation**
- 487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Couriers & Messengers

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

Warehousing & Storage

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Wholesale Trade**Wholesale Trade, Durable Goods**

- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
 - 421200 Furniture & Home Furnishing Materials Wholesalers
 - 421400 Professional & Commercial Equipment & Supplies
 - 421500 Metal & Mineral (except Petroleum) Wholesalers
 - 421600 Electrical Goods Wholesalers
 - 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
 - 421800 Machinery, Equipment, & Supplies Wholesalers
 - 421910 Sporting & Recreational Goods & Supplies Wholesalers
 - 421920 Toy & Hobby Goods & Supplies
 - 421930 Recyclable Materials Wholesalers
 - 421940 Jewelry, Watch, Precious Stone, & Precious Metals Wholesalers
 - 421990 Other Miscellaneous Durable Goods
- Wholesale Trade, Nondurable Goods**
- 422100 Paper & Paper Products
 - 422210 Drugs & Druggists' Sundries
 - 422300 Apparel, Piece Goods, & Notions
 - 422400 Grocery & Related Products
 - 422500 Farm Product Raw Material
 - 422600 Chemical & Allied Products
 - 422700 Petroleum & Petroleum Products
 - 422800 Beer, Wine, & Distilled Alcoholic Beverage
 - 422910 Farm Supplies
 - 422920 Book, Periodical, & Newspaper
 - 422930 Flower, Nursery Stock, & Florists' Supplies
 - 422940 Tobacco & Tobacco Products
 - 422950 Paint, Varnish, & Supplies
 - 422990 Other Miscellaneous Nondurable Goods

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2014

BUSINESS EQUIPMENT TAX REIMBURSEMENT APPLICATION



99

Form 800 (page 1)

(for eligible personal property taxes paid in 2013)

1310700

Application must be filed no later than **December 31, 2014.**

If applicant is a corporation, partnership or LLC, enter federal EIN

Business Name:

OR

If applicant is a sole proprietor, enter social security number

First Name:

MI:

Last Name:

Mailing Address:

City/Town:

State:

ZIP Code:

1. Consolidated Application (Is property located in two or more municipalities?)

(NOTE: If YES, skip lines 3 and 7. Lines 5, 6 and 8 must reflect the total from all municipalities. If NO, complete lines 2-9.)

YES

NO

2. Business Code:

(see pages 8 and 9)

4. Check this box if the business also receives reimbursement for personal property taxes under a TIF agreement (see instructions)

3. Municipal Code:

(see pages 6 and 7)

Enter the following information for property tax payments made in calendar year **2013** based on the **April 1, 2012 and/or April 1, 2013** assessments. See Instructions.

Assessed April 1, 2012

Assessed April 1, 2013

5. Original Cost of Eligible Property.....5a. \$

5b. \$

6. Assessed Value6a. \$

6b. \$

7. Property Tax Rate7a.

mils

7b.

mils

8. Requested Reimbursement

(see instructions)8a. \$

8b. \$

Enter 80% of lines 8a and 8b8c. \$

8d. \$

9. Total Reimbursement. Line 8c plus line 8d 9. \$

Include taxes paid for eligible property only, taking into account any early payment discounts, but exclusive of any interest, penalties or any other charges. Dated proof of tax payment and a copy of the tax bill must be included with your application. **Other limitations apply. See instructions.**

Applicant (or business owner) signature: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than applicant) is based on all the information of which the preparer has any knowledge.

Applicant (or business officer)

Telephone Number

Date

Preparer

Preparer Telephone Number

Date

Preparer ID Number



MAIL TO: MAINE REVENUE SERVICES
P.O. BOX 1064
AUGUSTA, ME 04332-1064

REVISED 7/14

2014

CONSOLIDATION SCHEDULE (Use whole dollars)



99

Form 800 (page 2)

1310701

A Municipal Code			B Original Cost		C Assessed Value		D Property Tax Rate		E Tentative Requested Reimbursement	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	
	2012	\$		\$.		\$	
	2013	\$		\$.		\$	

Column B

Column C

Column E

1. PAGE TOTAL \$

For those with property in ten or more municipalities, an Excel spreadsheet version of the consolidation schedule is available from MRS. To request a copy of the spreadsheet, email MRS at income.tax@maine.gov.

ASSESSOR NOTIFICATION
PROPERTY CLAIMED FOR 12 OR FEWER YEARS
SEE INSTRUCTIONS

SECTION 1. Notice of Intent.

Municipal Code: _____
(see pages 6 and 7)

1. MUNICIPALITY OF _____

Dear Assessor: Pursuant to 36 M.R.S. § 6653, you are hereby notified that :

_____ (applicant name)
intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible
business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, _____.

SECTION 2. Schedule for Business Equipment Tax Reimbursement. (Attach additional sheets if needed)

The eligible business property is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wanting to participate in this program. I am requesting that you provide information pertaining to the assessed value for eligible business property in column F and relevant assessment information in Section 3. Please enter the necessary information sorted by "Number of Years Claimed" and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following property constitutes business property which is eligible for reimbursement by the State of Maine.

A. Property Description	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Date Placed in Service (month/year)	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
1. _____	_____	_____	____/____/____	\$ _____	\$ _____
2. _____	_____	_____	____/____/____	_____	_____
3. _____	_____	_____	____/____/____	_____	_____
4. _____	_____	_____	____/____/____	_____	_____
5. _____	_____	_____	____/____/____	_____	_____
6. _____	_____	_____	____/____/____	_____	_____
7. _____	_____	_____	____/____/____	_____	_____
8. _____	_____	_____	____/____/____	_____	_____
9. _____	_____	_____	____/____/____	_____	_____
10. _____	_____	_____	____/____/____	_____	_____
11. _____	_____	_____	____/____/____	_____	_____
12. _____	_____	_____	____/____/____	_____	_____
13. _____	_____	_____	____/____/____	_____	_____
14. _____	_____	_____	____/____/____	_____	_____
15. _____	_____	_____	____/____/____	_____	_____

* Form 801A is for property claimed 12 or fewer years. See instructions.

**ASSESSOR NOTIFICATION
PROPERTY CLAIMED FOR 12 OR FEWER YEARS**

A. Property Description	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Date Placed in Service (month/year)	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
16. _____	_____	_____	____/____	\$ _____	\$ _____
17. _____	_____	_____	____/____	_____	_____
18. _____	_____	_____	____/____	_____	_____
19. _____	_____	_____	____/____	_____	_____
20. _____	_____	_____	____/____	_____	_____
21. _____	_____	_____	____/____	_____	_____
22. _____	_____	_____	____/____	_____	_____
23. _____	_____	_____	____/____	_____	_____
24. _____	_____	_____	____/____	_____	_____
25. _____	_____	_____	____/____	_____	_____
26. _____	_____	_____	____/____	_____	_____
27. _____	_____	_____	____/____	_____	_____
28. _____	_____	_____	____/____	_____	_____
29. _____	_____	_____	____/____	_____	_____
30. _____	_____	_____	____/____	_____	_____
31. _____	_____	_____	____/____	_____	_____
32. _____	_____	_____	____/____	_____	_____
33. _____	_____	_____	____/____	_____	_____
34. _____	_____	_____	____/____	_____	_____
35. _____	_____	_____	____/____	_____	_____
36. _____	_____	_____	____/____	_____	_____
TOTALS				\$ _____	\$ _____

(Attach additional sheets if needed)

* Form 801A is for property claimed 12 or fewer years. See instructions.

SECTION 3. Property Tax Information (To be completed by local tax assessor.)

Property Tax Rate _____ Assessed Tax \$ _____ For Taxes Assessed April 1, _____

Assessor Signature _____ Municipality Name _____ Date _____

Applicant (or agent) Signature _____

Social Security Number or Federal EIN (see note, page 5) _____

Date _____

2014

Form 801B (page 1)

ASSESSOR NOTIFICATION

PROPERTY CLAIMED FOR MORE THAN 12 YEARS

SEE INSTRUCTIONS

Municipal Code:

(see pages 6 and 7)

SECTION 1. Notice of Intent.**1. MUNICIPALITY OF** _____Dear Assessor: Pursuant to **36 M.R.S. § 6653**, you are hereby notified that :

(applicant name)

intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, _____.

SECTION 2. Schedule for Business Equipment Tax Reimbursement. (Attach additional sheets if needed)

The eligible business property is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wanting to participate in this program. I am requesting that you provide information pertaining to the assessed value for eligible business property in Column F and relevant assessment information in Section 3. Please enter the necessary information sorted by "Number of Years Claimed" and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following property constitutes eligible business property which is eligible for reimbursement by the State of Maine.

A. Property Description Category	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Original Assessment Year	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
1. Machinery & Equipment	_____	13	_____	\$ _____	\$ _____
2. Furniture	_____	13	_____	_____	_____
3. Other.....	_____	13	_____	_____	_____
4. TOTALS (for columns E & F, add lines 1, 2, and 3).....				_____	_____
5. Value Limitation75
6. Allowable Assessed Value (in column F, multiply line 4 by line 5)					_____
7. Machinery & Equipment	_____	14	_____	_____	_____
8. Furniture	_____	14	_____	_____	_____
9. Other.....	_____	14	_____	_____	_____
10. TOTALS (for columns E & F, add lines 7, 8 and 9).....				_____	_____
11. Value Limitation70
12. Allowable Assessed Value (in column F, multiply line 10 by line 11)					_____
13. Machinery & Equipment	_____	15	_____	_____	_____
14. Furniture	_____	15	_____	_____	_____
15. Other	_____	15	_____	_____	_____
16. TOTALS (for columns E & F, add lines 13, 14 and 15)				_____	_____
17. Value Limitation65
18. Allowable Assessed Value (in column F, multiply line 16 by line 17)					_____

* Form 801B is for property claimed more than 12 years. See instructions for this form.

Continued on next page ➡

ASSESSOR NOTIFICATION
PROPERTY CLAIMED FOR MORE THAN 12 YEARS

A. Property Description Category	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Original Assessment Year	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
19. Machinery & Equipment	_____	16	_____	_____	_____
20. Furniture	_____	16	_____	_____	_____
21. Other	_____	16	_____	_____	_____
22. TOTALS (for columns E & F, add lines 19, 20 and 21)				_____	_____
23. Value Limitation60
24. Allowable Assessed Value (in column F, multiply line 22 by line 23)					_____
25. Machinery & Equipment.....	_____	17	_____	_____	_____
26. Furniture	_____	17	_____	_____	_____
27. Other	_____	17	_____	_____	_____
28. TOTALS (for columns E & F, add lines 25, 26 and 27)				_____	_____
29. Value Limitation55
30. Allowable Assessed Value (in column F, multiply line 28 by line 29)					_____
31. Machinery & Equipment	_____	18	_____	_____	_____
32. Furniture	_____	18	_____	_____	_____
33. Other	_____	18	_____	_____	_____
34. TOTALS (for columns E & F, add lines 31, 32 and 33)				_____	_____
35. Value Limitation50
36. Allowable Assessed Value (in column F, multiply line 34 by line 35)					_____
37. Total Allowable Assessed Value (in column F, add lines 6, 12,18, 24, 30 and 36)					\$ _____

SECTION 3. Property Tax Information (To be completed by local tax assessor.)

Property Tax Rate _____ Assessed Tax \$ _____ For Taxes Assessed April 1, _____

Assessor Signature _____ Municipality Name _____ Date _____

Taxpayer (or agent) Signature _____

Social Security Number or Federal EIN (see note, page 5) _____

Date _____



Request for Information: BETR Applicants who Receive TIF Credit Enhancement Reimbursements

Form PTF6664

File with Form 800 or mail to:

Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064

Name: _____ ID#: _____

Address: _____

Municipality*: _____ 2012 Property Tax Rate: _____

* Attach a separate schedule for each TIF District.

Enter the following information based on the **April 1, 2012** property tax assessment.

1. Total valuation of all property owned by the entity located within the TIF District
 - a. Total valuation of personal property.....1a. \$ _____
 - b. Total valuation of real estate.....1b. \$ _____
 - c. Total valuation of all property (line 1a plus line 1b)..... 1c. \$ _____
 2. Total **captured assessed valuation** ("CAV") of all property owned by the entity located within the TIF District.
 - a. Total CAV of personal property.....2a. \$ _____
 - b. Total CAV of real estate2b. \$ _____
 - c. Total CAV (line 2a plus line 2b)..... 2c. \$ _____
 3. **TIF Reimbursement:** Reimbursement under a credit enhancement agreement for property taxes paid on TIF property included in the valuation on line 1 (see example on back).
 - a. Reimbursement for personal property.....3a. \$ _____
 - b. Reimbursement for real estate3b. \$ _____
 - c. Total reimbursement (line 3a plus line 3b)..... 3c. \$ _____
- NOTE: Do not file this worksheet if line 3a is zero.**
4. **BETR Reimbursement:** Amount on line 3c for which entity has applied, or is applying, for reimbursement under the BETR program (see example on back).
 - a. Amount claimed on the 2013 BETR Form 800.....4a. \$ _____
 - b. Amount claimed on the 2014 BETR Form 800.....4b. \$ _____
 - c. Total (line 4a plus line 4b)..... 4c. \$ _____

Questions? Call Maine Revenue Services at 207-624-5600 for TIF questions or 207-626-8475 for BETR questions.

Signature of owner or other official representative of the business:

Under penalties of perjury, I declare that I have examined this worksheet and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct and complete.

Owner: _____ Date: ____/____/____
(or business officer)

Telephone
Number: ____-____-____

Contact Person: _____

Telephone
Number: ____-____-____

EXAMPLE

Business A owns an asset (personal property) worth \$100,000, for which it has a credit enhancement TIF of 50% from the municipality. Because the asset also qualifies for the BETR program, Business A submitted an application for and receives a full reimbursement of property taxes paid on the asset. From the April 1, 2012 assessment, the property tax on the asset is \$2,000. One half of the tax (\$1,000) is due September 1, 2012 and the other half is due March 1, 2013. Business A completes the BETR/TIF request for information worksheet as follows:

Enter the following information based on the **April 1, 2012** property tax assessment.

1. Total valuation of all property owned by the entity located within the TIF District
 - a. Total valuation of personal property.....1a. \$ **\$150,000**
 - b. Total valuation of real estate.....1b. \$ _____
 - c. Total valuation of all property (line 1a plus line 1b)..... 1c. \$ **\$150,000**
 2. Total **captured assessed valuation** ("CAV") of all property owned by the entity located within a TIF District.
 - a. Total CAV of personal property.....2a. \$ **\$100,000**¹
 - b. Total CAV of real estate2b. \$ _____
 - c. Total CAV (line 2a plus line 2b)..... 2c. \$ **\$100,000**
 3. **TIF Reimbursement:** Reimbursement under a credit enhancement agreement for property taxes paid on TIF property included in the valuation on line 1 (see example on back).
 - a. Reimbursement for personal property.....3a. \$ **\$1,000**²
 - b. Reimbursement for real estate3b. \$ _____
 - c. Total reimbursement (line 3a plus line 3b)..... 3c. \$ **\$1,000**
- NOTE: Do not file this worksheet if line 3a is zero.**
4. **BETR Reimbursement:** Amount on line 3c for which entity has applied, or is applying, for reimbursement under the BETR program.
 - a. Amount claimed on the 2013 BETR Form 800.....4a. \$ **\$500**
 - b. Amount claimed on the 2014 BETR Form 800.....4b. \$ **\$500**
 - c. Total (line 4a plus line 4b)..... 4c. \$ **\$1,000**³

Questions? Call Maine Revenue Services at 207-624-5600 for TIF questions or 207-626-8475 for BETR questions.

NOTES: ¹ This represents the full CAV for the asset.

² \$2,000 total tax multiplied by the 50% TIF reimbursement.

³ Of the \$2,000 total BETR reimbursement, only \$1,000 represents the amount that was also reimbursed under the TIF arrangement. \$500 of this amount was reimbursed through a request on the 2013 BETR Form 800 (for calendar year 2012 payments) and the other \$500 was reimbursed through a request on the 2014 BETR Form 800 (2013 payments).